



U.S. Department of  
Transportation

Office of the Secretary  
of Transportation

Office of Inspector General

February 1, 2005

Mr. Jon E. Rice  
Chief, Budget Branch  
Office of National Drug Control Policy  
Washington, DC 20503

Dear Mr. Rice:

This report transmits the results of our independent review of the U.S. Department of Transportation National Highway Traffic Safety Administration's reporting of fiscal year 2004 Drug Control Funds to the Office of National Drug Control Policy, dated February 1, 2005.

We reviewed the accompanying report, to be submitted to the Office of National Drug Control Policy by the National Highway Traffic Safety Administration with regard to the Annual Accounting of Drug Control Funds, dated February 1, 2005. The report and our review are required by 21 U.S.C. § 1704 (d).

Our review was conducted in accordance with the attestation standards established by the American Institute of Certified Public Accountants and Generally Accepted Government Auditing Standards. The objective of our review is to provide negative assurance as to whether any information came to our attention on the basis of the work performed to indicate that management's assertions are not presented in all material respects, based on established or stated criteria. A review is substantially less in scope than an examination, the objective of which is the expression of an opinion on the *National Highway Traffic Safety Administration's Reporting of Drug Control Funds to the Office of National Drug Control Policy*. Accordingly, we do not express such an opinion.

We performed review procedures on the National Highway Traffic Safety Administration's submission (6a), Table of Prior Year Drug Control Obligations. In general, our review processes were limited to inquiries and analytical procedures appropriate for an attestation review.

Based on our review, the accompanying *National Highway Traffic Safety Administration's Reporting of Drug Control Funds to the Office of National Drug*

*Control Policy* is presented in conformity with the Office of National Drug Control Policy Circular: Drug Control Accounting, dated April 18, 2003.

The drug control funds of the National Highway Traffic Safety Administration are less than \$50 million. In accordance with the Office of National Drug Control Policy Circular: Drug Control Accounting, the Inspector General's office attests that full compliance with this circular would constitute an unreasonable reporting burden.

This report is intended solely for the use of the U.S. Congress, Office of National Drug Control Policy, and Department of Transportation.

Sincerely,

A handwritten signature in black ink, appearing to read 'Theodore Alves', with a stylized, flowing script.

Theodore Alves  
Assistant Inspector General  
for Financial and Information Technology Audits

Enclosure

cc: Associate Administrator for Planning  
and Financial Management, NHTSA